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File: 560-34-52114

Citation: 2025 FPSLREB 170

*Federal Public Sector
Labour Relations and
Employment Board Act and
Canada Labour Code*



Before a panel of the
Federal Public Sector
Labour Relations and
Employment Board

BETWEEN

MATEA WOODBURN

Complainant

and

CANADA REVENUE AGENCY

Respondent

Indexed as
Woodburn v. Canada Revenue Agency

In the matter of a complaint made under section 133 of the *Canada Labour Code*

Before: Christopher Rootham, a panel of the Federal Public Sector Labour Relations and Employment Board

For the Complainant: Herself

For the Respondent: Nicholas Gualtieri and Bryan Girard

Decided on the basis of written submissions,
filed June 13, July 11, and November 14, 2025,
and by videoconference, October 21, 2025.

REASONS FOR DECISION

I. Overview

[1] The Canada Revenue Agency (CRA) has requested that I dismiss this complaint because it does not raise any matters that fall within the scope of the *Canada Labour Code* (R.S.C., 1985, c. L-2). I agree, and I have dismissed the complaint accordingly. My reasons follow.

II. Nature of the issue raised by the complainant

[2] Matea Woodburn (“the complainant”) was employed by the CRA as a term employee from November 9, 2020, to May 10, 2024, and again from September 23, 2024, to May 16, 2025. She had two periods of maternity leave during her first term of employment and was paid a maternity leave allowance for both periods. The collective agreement governing the complainant’s employment provides that, to receive a maternity leave allowance, an employee must agree to return to work at the conclusion of their maternity leave and continue working for a period equal to the length of time that she received the maternity allowance; otherwise, she must repay the allowance. By May 10, 2024, the complainant had only partially completed her return-to-work period.

[3] After she started working during the second term, the CRA decided to garnish 100% of the complainant’s wages, starting on January 29, 2025, to collect what it says it is owed from her for her maternity allowance. The CRA informed the complainant about this by letter dated January 17, 2025. The letter informed her that she would not be paid for a period of 21 weeks. The CRA informed the complainant that she could spread it out with a repayment plan only if she could “prove hardship” of being unpaid for 21 weeks by completing a form that outlined all her assets and liabilities — as if the hardship of working without pay for 21 weeks is not obvious.

[4] In short, the CRA actually expected the complainant to keep working for free for over four months until the end of her term — at which point it said that she still owed it money.

[5] The complainant objected to the CRA doing this, including by sending an email to it on February 14, 2025, pointing out the financial hardship that receiving no pay caused her. She took multiple leaves from work as a result of the stress caused by the

CRA's actions. After the CRA garnished 100% of her wages for a month, it agreed to garnish a reduced amount, starting February 25, 2025.

III. The Board has no jurisdiction over this complaint

[6] The complainant made this complaint under s. 133 of the *Canada Labour Code*, alleging that the CRA contravened s. 147 of the *Canada Labour Code*. Unfortunately, the facts described by the complainant do not permit the Federal Public Sector Labour Relations and Employment Board ("the Board") to hear this complaint.

[7] Section 147 of the *Canada Labour Code* is found in Part II of that statute, which is about workplace health and safety. It prohibits an employer from reprising against an employee for having done one of three things: testifying in an inquiry about Part II, providing information to a person engaged in duties under Part II affecting health and safety, or acting in accordance with or seeking the enforcement of Part II.

[8] The CRA's decision to collect the maternity allowance is not about workplace health and safety. The complainant argues that the CRA broke the conditions of her employment during her maternity leave. That is a dispute about the interpretation of the collective agreement. It is not a workplace health-and-safety issue. Therefore, the complainant has never sought the enforcement of any aspect of Part II of the *Canada Labour Code*, which is a necessary condition for me to have jurisdiction over this complaint.

[9] During a brief video conference that I held with the parties, the complainant argued that she was providing information to a person engaged in duties under Part II affecting health and safety by telling the CRA (and her bargaining agent) that garnishing her wages was having an impact on her mental health. However, s. 147 of the *Canada Labour Code* states that the reprisal has to be "because the employee" provided information. This means that the reprisal has to come after the employee provided information. The garnishment cannot be a reprisal because it happened before she provided information to a person engaged in health-and-safety duties.

[10] I wish that I did not have to reach this conclusion, as it defies common sense and any sense of compassion to garnish 100% of an employee's wages without first giving the employee a meaningful opportunity to work out a more sensible repayment schedule.

[11] For all of the above reasons, the Board makes the following order:

(The Order appears on the next page)

IV. Order

[12] The complaint is dismissed.

December 16, 2025.

**Christopher Rootham,
a panel of the Federal Public Sector
Labour Relations and Employment Board**